

ABSTRACT OF THE DISCLOSUREMETHOD AND SYSTEM FOR SECURITIZING  
A FUTURE OBLIGATION TO PURCHASE

A company with underperforming assets sells these assets to a trading house in exchange for value and a promise to make future purchases from the trading house. The value is provided by a financial institution. A portion of the money received by the trading house from the future purchases is given to

5 the financial institution to pay back the value plus interest. To securitize the promise to make future purchases, the financial institution creates a special purpose entity which, in turn, creates a trust. Investors provide money to the special purpose entity which is used to purchase low risk assets that are placed in the trust. The special purpose entity then makes an agreement with the

10 financial institution that if the company with underperforming assets defaults on its promise to purchase, the financial institution can take money from the trust. In exchange, the financial institution agrees to give the special purpose entity, and thus the investors, a large portion of the interest it receives as a result of future purchases made by the company with underperforming assets.